UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	)	Case No. 12-12020 (MG)
RESIDENTIAL CAPITAL, LLC, et al.,	)	Chapter 11
Debtors.	)	Jointly Administered
	,	

ORDER GRANTING RESCAP LIQUIDATING TRUST'S EIGHTY-FIRST OMNIBUS OBJECTION TO CLAIMS ((A) DUPLICATE CLAIM; (B) INSUFFICIENT DOCUMENTATION CLAIMS; (C) NO LIABILITY CLAIMS; (D) REDESIGNATE AND ALLOW CLAIM; AND (E) REDUCE AND ALLOW CLAIMS)

AS TO CERTAIN CLAIMS

Upon the ResCap Liquidating Trust's Eighty-First Omnibus Objection to Claims ((A) Duplicate Claim; (B) Insufficient Documentation Claims; (C) No Liability Claims; (D) Redesignate and Allow Claim; and (E) Reduce and Allow Claims) (the "Objection") of the ResCap Liquidating Trust (the "Liquidating Trust") established pursuant to the terms of the confirmed Plan filed in the above-referenced Chapter 11 Cases, as successor in interest to the Debtors, seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the "Procedures Order"), disallowing and expunging (i) the Duplicate Claim on the grounds that it is substantially duplicative of Claim No. 2097 filed by the same claimant, (ii) the Insufficient Documentation Claims on the grounds that they lack sufficient supporting documentation as to their validity and amount and have no basis in the Debtors' books and records, and (iii) the No Liability Claims on the basis that the Debtors' books and records reflect no liability for amounts owed for such claims against the Debtors' estates; and modifying and

Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

allowing (i) the Redesignate and Allow Claim on the grounds that a portion of the proof of claim was filed against the incorrect Debtor, and (ii) the Reduce and Allow Claims, on the grounds that these claims were filed in an amount that is greater than the actual amount for which the Debtors' estates are liable; all as more fully described in the Objection; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; upon consideration of the Objection and the Declaration of Deanna Horst in Support of ResCap Liquidating Trust's Eighty-First Omnibus Objection to Claims ((A) Duplicate Claim; (B) Insufficient Documentation Claims; (C) No Liability Claims; (D) Redesignate and Allow Claim; and (E) Reduce and Allow Claims), annexed to the Objection as Exhibit 1; and a hearing having been held by the Court on February 26, 2015 (the "Hearing"); and the Objection having gone forward at the Hearing only as against claims for which the Objection was unopposed; and as set forth more fully on the record, the Court having found and determined that the relief sought in the Objection is in the best interests of the Liquidating Trust, its constituents, the Debtors, and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claim listed on Exhibit A annexed hereto (the "Duplicate Claim") is hereby disallowed and expunged in its entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit B annexed hereto (collectively, the "Insufficient Documentation Claims") are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit C annexed hereto (collectively, the "No Liability Claims") are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claim listed on Exhibit D annexed hereto (the "Redesigate and Allow Claim") is hereby redesignated and allowed as a general unsecured claim in the amount of \$2,486.50 against GMAC Mortgage, LLC and \$4,112.50 against Residential Funding Company, LLC, and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the Claims listed on Exhibit E annexed hereto (the "Reduce and Allow Claims") are hereby reduced and allowed in the amount provided under the column *Modified Claim Amount*, and it is further

ORDERED that the Liquidating Trust is authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

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ORDERED that this Order has no res judicata, estoppel, or other effect on the

validity, allowance, or disallowance of any claim not listed on Exhibit A, Exhibit B, Exhibit C,

Exhibit D, and Exhibit E annexed to this Order, and the Liquidating Trust and any party in

interest's rights to object on any basis is expressly reserved with respect to any such claim not

listed on Exhibit A, Exhibit B, Exhibit C, Exhibit D, and Exhibit E annexed hereto; and it is

further

ORDERED that this Order shall be a final order with respect to each of the

Claims identified on Exhibit A, Exhibit B, Exhibit C, Exhibit D, and Exhibit E annexed hereto,

as if each such Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all

matters arising from or related to this Order.

IT IS SO ORDERED.

Dated: February 26, 2015

New York, New York

/s/Martin Glenn

MARTIN GLENN

United States Bankruptcy Judge

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#### Exhibit A

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT A

EIGHTY-FIRST OMNIBUS OBJECTION - DUPLICATE DEBT CLAIMS (NON-BORROWER CLAIMS)

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
Obermayer Rebmann Maxwell & Hippel LLP 1617 J.F.K. Boulevard One Penn Center, 19th Floor	2095	11/02/2012	Administrative Priority Administrative Secured Secured	GMAC Mortgage USA Corporation	12-12031	Claim duplicative of the surviving Master Proof of Claim 2097 filed by Obermayer Rebmann Maxwell & Hippel LLP
Philadelphia, PA 19103			Priority \$7,443.31 General Unsecured	Corporation		

#### Exhibit B

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	allowed and Expun	ged	
1	Name of Claimant Division of Water	Claim Number 789	Date Filed 10/03/2012	Claim Amount Administrative Priority	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient
	PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114			Administrative Secured Secured Priority \$1,302.66 General Unsecured	Financial, LLC		claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
2	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	790	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$2,531.99 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
3	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	791	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$182.22 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
4	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	792	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$247.92 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

				Claims to be Disa	Illowed and Expun	ged	
5	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101	Claim Number 793	Date Filed 10/03/2012	Claim Amount Administrative Priority Administrative Secured Secured	Asserted Debtor Name Homecomings Financial, LLC	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the
	City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114			Priority \$385.73 General Unsecured			Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
6	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	794	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$791.31 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
7	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	795	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$3,764.71 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
8	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	796	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$444.48 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	allowed and Expun	ged	
0	Name of Claimant	Claim Number 797	Date Filed 10/03/2012	Claim Amount	Debtor Name	Asserted Case Number 12-12042	Reason for Disallowance
9	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	131	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$1,667.64 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
10	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	798	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$149.31 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
11	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	799	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$1,260.28 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
12	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	800	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$216.97 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	llowed and Expun	ged	
13	Name of Claimant Division of Water	Claim Number 801	Date Filed 10/03/2012	Claim Amount Administrative Priority	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient
13	PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114		25,00,2022	Administrative Secured Secured Priority \$510.71 General Unsecured	Financial, LLC		claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
14	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	802	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$656.50 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
15	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	803	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$102.36 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
16	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	804	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$4,644.80 General Unsecured	Homecomings Financial, LLC	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	allowed and Expun	ged	
17	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 805	Date Filed 10/03/2012	Claim Amount  Administrative Priority Administrative Secured Secured Priority \$1,040.16 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
18	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	806	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$2,815.54 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
19	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	807	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$213.79 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
20	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	808	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$90.18 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	allowed and Expun	ged	
21	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 809	Date Filed 10/03/2012	Claim Amount Administrative Priority Administrative Secured Secured Priority \$350.83 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
22	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	810	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$317.97 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
23	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	811	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$338.93 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
24	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	812	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$141.77 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	allowed and Expun	ged	
25	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 813	Date Filed 10/03/2012	Claim Amount  Administrative Priority Administrative Secured Secured Priority \$990.04 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
26	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	814	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$1,316.24 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
27	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	815	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$289.70 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
28	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	816	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$1,575.05 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

	Claims to be Disallowed and Expunged							
29	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 817	Date Filed 10/03/2012	Claim Amount Administrative Priority Administrative Secured Secured Priority \$185.29 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
30	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	818	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$936.50 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
31	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	819	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$282.16 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
32	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	820	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$433.41 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	llowed and Expun	ged	
33	Name of Claimant Division of Water	Claim Number 821	Date Filed 10/03/2012	Claim Amount Administrative Priority	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient
	PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114			Administrative Secured Secured Priority \$815.09 General Unsecured			claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
34	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	822	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$549.32 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
35	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	823	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$43.19 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
36	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	824	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$613.38 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

	Claims to be Disallowed and Expunged							
37	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 825	Date Filed 10/03/2012	Claim Amount  Administrative Priority Administrative Secured Secured Priority \$907.76 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
38	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	826	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$144.47 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
39	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	827	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$629.49 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
40	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	828	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$392.66 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

	Claims to be Disallowed and Expunged								
41	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 829	Date Filed 10/03/2012	Claim Amount  Administrative Priority Administrative Secured Secured Priority \$626.86 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		
42	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	830	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$411.62 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		
43	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	831	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$662.77 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		
44	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	832	10/03/2012	Administrative Priority Administrative Secured Secured Priority \$260.12 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

	Claims to be Disallowed and Expunged							
45	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 961	Date Filed 10/05/2012	Claim Amount  Administrative Priority Administrative Secured Secured Priority \$5,820.28 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
46	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	962	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$1,904.12 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
47	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	963	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$1,735.98 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
48	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	964	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$692.61 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	allowed and Expun	ged	
49	Name of Claimant Division of Water PO Box 94540	Claim Number 965	Date Filed 10/05/2012	Claim Amount  Administrative Priority  Administrative Secured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient
	Cleveland, OH 44101  City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114			Secured Priority \$185.87 General Unsecured			claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
50	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	966	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$528.82 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
51	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	967	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$913.15 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
52	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	968	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$1,051.98 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	allowed and Expun	ged	
53	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water	Claim Number 969	Date Filed 10/05/2012	Claim Amount  Administrative Priority  Administrative Secured  Secured  Priority  \$2,434.65 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the
	1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114						Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
54	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	970	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$672.39 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
55	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	971	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$962.96 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
56	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	972	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$123.45 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

	Claims to be Disallowed and Expunged							
57	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 973	Date Filed 10/05/2012	Claim Amount  Administrative Priority Administrative Secured Secured Priority \$1,970.97 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
58	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	974	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$4,787.98 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
59	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	976	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$361.28 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
60	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	977	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$629.79 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	llowed and Expun	ged	
61	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101	Claim Number 978	Date Filed 10/05/2012	Claim Amount Administrative Priority Administrative Secured Secured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the
	City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114			Priority \$1,596.30 General Unsecured			Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
62	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	979	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$264.96 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
63	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	980	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$311.22 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
64	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	981	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$761.07 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	allowed and Expun	ged	
65	Name of Claimant Division of Water	Claim Number 982	Date Filed 10/05/2012	Claim Amount Administrative Priority	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient
	PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114			Administrative Secured Secured Priority \$169.38 General Unsecured			claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
66	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	983	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$291.73 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
67	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	984	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$1,089.09 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
68	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1016	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$86.17 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	llowed and Expun	ged	
69	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE	Claim Number 1017	Date Filed 10/05/2012	Claim Amount  Administrative Priority  Administrative Secured  Secured  Priority  \$5,959.24 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for
	Cleveland, OH 44114						payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
70	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1018	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$178.99 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
71	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1019	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$261.91 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
72	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1020	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$596.92 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

	Claims to be Disallowed and Expunged								
73	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 1022	Date Filed 10/05/2012	Claim Amount  Administrative Priority Administrative Secured Secured Priority \$177.03 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		
74	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1023	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$48.05 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		
75	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1024	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$10,324.46 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		
76	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1025	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$214.05 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

	Claims to be Disallowed and Expunged							
77	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 1026	Date Filed 10/05/2012	Claim Amount  Administrative Priority Administrative Secured Secured Priority \$2,284.32 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
78	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1027	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$317.01 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
79	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1028	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$258.59 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
80	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1029	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$2,433.76 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

	Claims to be Disallowed and Expunged								
81	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 1030	Date Filed 10/05/2012	Claim Amount Administrative Priority Administrative Secured Secured Priority \$413.52 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		
82	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1031	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$116.81 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		
83	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1032	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$1,609.72 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		
84	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1033	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$1,541.72 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.		

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

Claims to be Disallowed and Expunged								
85	Name of Claimant Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	Claim Number 1034	Date Filed 10/05/2012	Claim Amount Administrative Priority Administrative Secured Secured Priority \$329.77 General Unsecured	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance  Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
86	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1035	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$599.60 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
87	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1036	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$472.35 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	
88	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1037	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$223.23 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.	

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

				Claims to be Disa	Illowed and Expun	ged	
89	Name of Claimant Division of Water	Claim Number 1038	Date Filed 10/05/2012	Claim Amount Administrative Priority	Asserted Debtor Name Homecomings	Asserted Case Number 12-12042	Reason for Disallowance Liquidating Trust requested on at least one occasion that Claimant provide sufficient
	PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114			Administrative Secured Secured Priority \$144.84 General Unsecured			claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
90	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1041	10/05/2012	Administrative Priority Administrative Secured Secured Priority \$350.78 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
91	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1053	10/09/2012	Administrative Priority Administrative Secured Secured Priority \$532.16 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.
92	Division of Water PO Box 94540 Cleveland, OH 44101 City of Cleveland, Division of Water 1201 Lakeside Avenue, 1st Floor SE Cleveland, OH 44114	1074	10/09/2012	Administrative Priority Administrative Secured Secured Priority \$336.16 General Unsecured	Homecomings	12-12042	Liquidating Trust requested on at least one occasion that Claimant provide sufficient claim detail, including past due invoices and bills issued by the Claimant, in order to allow the Trust to examine Debtors' books and records and confirm whether the Debtors had any connection to the underlying properties, at which claimant purportedly provided prepetition services. Information subsequently provided to the Trust did not permit the Trust to confirm whether the Debtors were responsible for payment on account of a specific property at a specific point in time before the Petition Date. The Debtors' books and records do not reflect any prepetition liabilities to the Claimant, and the information provided with the claim, together with the non-specific spreadsheets subsequently provided to the Trust, do not adequately substantiate the purportedly liability quantified in the claim.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT B

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
MARINELLI APPRAISAL & REAL PROP SVC 152 E 41ST ST ERIE, PA 16504-2008	1374	10/18/2012	Administrative Priority Administrative Secured Secured Priority \$1,400.00 General Unsecured	Residential Capital, LLC	12-12020	Insufficient Documentation. Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust reached out to claimant a number of times, through both email and phone calls, to obtain copies of invoices, loan numbers, or any additional identifying information to research the merits of the claim. Claimant responded that it did not have any additional documentation. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant.

#### Exhibit C

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT C

				Claims to be Disallow	ed and Expunged		
1	Name of Claimant Aldridge Connors LLP 15 Piedmont Ctr 3575 Piedmont Rd NE Ste 500 Atlanta, GA 30305	Claim Number 2083	Date Filed 11/01/2012	Claim Amount Administrative Priority Administrative Secured Secured Priority \$12,702.29 General Unsecured	Asserted Debtor Name GMAC Mortgage, LLC	Asserted Case Number 12-12032	Reason for Disallowance  Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust requested, on at least one occasion, that claimant provide sufficient claim detail, such as copies of invoices, loan numbers, or any additional identifying information to allow the Trust to research the merits of the claim. Claimant responded that the claim was paid. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities.
2	ALL PRO ROOFING INC 2502 W 45TH AMARILLO, TX 79110	1549	10/23/2012	Administrative Priority Administrative Secured Secured Priority \$1,166.65 General Unsecured	Residential Capital, LLC	12-12020	The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities.
3	Anchor Title Services, Inc. Daniel C. McCarthy 10216 Bryant Road Lithia, FL 33547	2576	11/06/2012	Administrative Priority Administrative Secured Secured Priority \$30,000.00 General Unsecured	Residential Capital, LLC	12-12020	Claimant Anchor Title Service, Inc. alleges that Debtors are responsible for a \$24,000 judgment it obtained against non-Debtor owners of "a certain piece of real estate upon which (Debtor) held a mortgage." Claimant seeks an amount equal to the \$24,000 judgment, plus \$150 in court costs, \$16,170.11 in accrued statutory interest based on 3,056 days at a rate of 8%, for a total of \$40,320.10. The Debtors have no liability for any amount relating to Claimant's judgment because no Debtor is named as defendant in the judgment, no Debtor is, or was, an owner of the property to which Claimant's judgment lien attached, and no Debtor possesses or was ever in possession of proceeds from the alleged property that Claimant was allegedly entitled to by virtue of their judgment. Debtors currently have no interest in the property as Debtors' lien was released in January 2007 following the short sale of the property in November 2006. Debtors' lien, which was recorded on March 8, 2002, preceded Claimant's judgment lien, which was recorded on December 21, 2002. Accordingly, at the time of short sale, Claimant's judgment lien was subordinate to Debtors' lien. Because the proceeds of the short sale were insufficient to cover lienholders with a priority lien to Claimant's judgment lien, Claimant was not entitled to any of the proceeds of the short sale. Notwithstanding the above, Claimant has lost its rights under Indiana state law to require payment on its judgment lien because over 10 years has lapsed since the rendition of Claimant's judgment. Per Indiana state law (IC 34-55-9-2; Liens upon real estate and chattels real; Section 2): "All final judgments for the recovery of money or costs in the circuit court and other courts of record of general original jurisdiction in Indiana, whether state or federal, constitute a lien upon real estate and chattels real liable to execution in the county where the judgment has been duly entered and indexed in the judgment docket as provided by law: (1) after the time the judgment was entered a
4	ATLAS APPRAISAL INC PO BOX 21821 SANTA BARBARA, CA 93121-1821	1096	10/10/2012	Administrative Priority Administrative Secured Secured Priority \$8,725.00 General Unsecured	ditech, LLC	12-12021	The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT C

Claims to be Disallowed and Expunged							
5	Name of Claimant Atlas Appraisal, Inc. P.O. Box 21821 Santa Barbara, CA 93121	Claim Number 1144	Date Filed 10/10/2012	Claim Amount  Administrative Priority  Administrative Secured  Secured  Priority  \$2,975.00 General Unsecured	Asserted Debtor Name GMAC Mortgage, LLC	Asserted Case Number 12-12032	Reason for Disallowance  The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities.
6	CAIRO CITY 202 W MARTIN P.O. BOX 14 CITY HALL CAIRO, MO 65239	5969	11/28/2012	Administrative Priority Administrative Secured Secured Priority \$5,680.82 General Unsecured	Residential Capital, LLC	12-12020	The Liquidating Trust is unable to identify the Debtors' connection to the property in question in the Debtors' books and records. The Trust requested on several occasions that claimant provide additional claim detail. Claimant indicated that it does not have any additional documentation in support of its claim.
7	City of Milwaukee - City Treasurer 200 East Wells Street - Room 103 Milwaukee, WI 53202	484	09/13/2012	Administrative Priority Administrative Secured \$6,168.88 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	The Liquidating Trust examined the Debtors' books and records and determined that the taxes asserted in claimant's proof of claim have been paid and satisfied. The Trust notified claimant that the Debtors' records indicate that no amounts are owed to claimant, and claimant, pursuant to its policy to amend paid claims to reflect the satisfaction thereof, filed Claim No. 7480 in the amount of \$0.00 to indicate that no amounts are owed by any Debtor to claimant.
8	City of Milwaukee - City Treasurer 200 East Wells Street - Room 103 Milwaukee, WI 53202	7480	12/15/2014	Administrative Priority Administrative Secured \$0.00 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Claim No. 7480 amends Claim No. 484 (City of Milwaukee). The City of Milwaukee would not execute a withdrawal and has a policy to amend paid claims to reflect amounts paid.
9	City of Newton, MA City of Newton Treasury 1000 Commonwealth Avenue Newton, MA 02459	407	08/15/2012	Administrative Priority Administrative Secured \$24,944.28 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Claimant verified to the Liquidating Trust that the Debtors paid and satisfied real property taxes for the amount asserted in the claim on 12/5/2012.
10	DRA CLP Esplanade LP C/O John H. Capitano, Esq. 214 N. Tryon Street, 47th Floor Charlotte, NC 28202	2076	11/01/2012	Administrative Priority Administrative Secured Secured Priority UNLIQUIDATED General Unsecured	Residential Capital, LLC	12-12020	Claimant filed an unliquidated, contingent claim that it described as "protective" and contingent because liability for a Debtor would only exist if there was a default under the lease. Since this claim was filed in November 2012, no representative for the claimant has contacted a representative of the Debtors and identified a default or ever quantified the Debtors' liability (if any). Nor are the Debtors aware of any such default that would trigger the Debtors' liability. Therefore, the claim should be disallowed.
11	Farmer, Dawn M 6741 West Condon Road Janesville, WI 53548	630	09/21/2012	\$6,827.38 Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Claimant appends to the proof of claim form an "Equi-Vest Quarterly Portfolio Review" account statement related to a retirement program managed by AXA Equitable, a non-Debtor entity. The Trust's examination of the Debtors' books and records confirmed that there was no record of invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT C

Claims to be Disallowed and Expunged							
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	
GREEN, KENDALL G 23 SPRING CREEK DR TOWNSEND, DE 19734	952	10/04/2012	Administrative Priority Administrative Secured Secured Priority \$8,500.00 General Unsecured	Residential Capital, LLC	12-12020	Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust requested, on at least one occasion, that claimant provide sufficient claim detail, such as copies of invoices, loan numbers, or any additional identifying information to allow the Trust to research the merits of the claim. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities.	
Hunt Leibert Jacobson, PC Linda J. St. Pierre 50 Weston Street Hartford, CT 06120	1606	10/24/2012	Administrative Priority Administrative Secured Secured \$4,577.70 Priority General Unsecured	Residential Capital, LLC	12-12020	The Trust's examination of the Debtors' books and records confirmed that there was no record of invoices owed to claimant by debtor. Moreover, the Debtors' Accounts Payable database does not reflect the invoices appended to the claim or any sums owing to this claimant on account of any other prepetition liabilities.	
K&L Gates LLP, fka Preston Gates & Ellis LLP David C. Neu 925 Fourth Avenue Suite 2900 Seattle, WA 98104-1158	3678	11/08/2012	Administrative Priority Administrative Secured Secured Priority \$3,642.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust requested, on at least one occasion, that claimant provide sufficient claim detail, such as copies of invoices, loan numbers, or any additional identifying information to allow the Trust to research the merits of the claim. Claimant provided an invoice for services rendered postpetition in connection with a services agreement related to foreclosure and/or REO activities. However, the invoice was not submitted within the reasonable time following the performance of such services as required by the parties' Attorney Expectation contract, which provides that any untimely submitted invoice is not guaranteed payment. Moreover, the claim is for alleged postpetition services, not prepetition services. The Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities, and there is no open balance in the Debtors' Accounts Payable with respect to this claimant.	

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT C

		Claim			Asserted	Asserted Case	
	Name of Claimant	Number	Date Filed	Claim Amount	Debtor Name	Number	Reason for Disallowance
15	Kevron, LLC Kevin ODonnell 10117 Donegal Court Potomac, MD 20854	4161	11/09/2012	Administrative Priority Administrative Secured Secured Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032	Claimant attaches to the proof of claim litigation documents filed in Superior Court of District of Columbia, Case No. 2009-CA-008634, against Debtors Residential Funding and GMAC Mortgage and other non-debtor defendants. Loan at issue was originated by American Residential Mortgage Corporation on 7/12/2004. Debtor Residential Funding purchased the loan from American Residential Mortgage and transferred its interest when the loan was securitized on or about 9/1/2004 when JP Morgan Chase Bank, NA was appointed as trustee. Debtor Homecomings Financial serviced the loan from 8/27/2004 until servicing was transferred to GMAC Mortgage on or about 7/1/2009. GMAC Mortgage serviced the loan until it was service transferred to Ocwen Loan Servicing, LLC on 2/16/2013. Claimant is a subsequent purchaser of a tax lien foreclosure, who asserts injunctive/declaratory relief against MERS as potential foreclosing entity on its lien. Debtors RFC and GMACM were named in the complaint as the alleged investors on the loan based on an incorrect factual assertion that the Debtors asserted an ownership interest in the property. That fact is not true. As noted above, the Debtors have only serviced the loan since 2004. There were no direct claims related to any activity of RFC or GMACM; rather, the complaint sought to quiet title and validate the Claimant's purported interest in the subject property. On or about June 16, 2014, an Order was entered (upon the consent of all parties) substituting Ocwen Loan Servicing for the Debtors in the litigation. Debtors are no longer a party, nor have any interest, in the litigation which is the basis of the claim.
16	Kevron, LLC Kevin ODonnell 10117 Donegal Court Potomac, MD 20854	4165	11/09/2012	Administrative Priority Administrative Secured Secured Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Claimant attaches to the proof of claim litigation documents filed in Superior Court of District of Columbia, Case No. 2009-CA-008634, against Debtors Residential Funding and GMAC Mortgage and other non-debtor defendants. Loan at issue was originated by American Residential Mortgage Corporation on 7/12/2004. Debtor Residential Funding purchased the loan from American Residential Mortgage and transferred its interest when the loan was securitized on or about 9/1/2004 when JP Morgan Chase Bank, NA was appointed as trustee. Debtor Homecomings Financial serviced the loan from 8/27/2004 until servicing was transferred to GMAC Mortgage on or about 7/1/2009. GMAC Mortgage serviced the loan until it was service transferred to Ocwen Loan Servicing, LLC on 2/16/2013. Claimant is a subsequent purchaser of a tax lien foreclosure, who asserts injunctive/declaratory relief against MERS as potential foreclosing entity on its lien. Debtors RFC and GMACM were named in the complaint as the alleged investors on the loan based on an incorrect factual assertion that the Debtors asserted an ownership interest in the property. That fact is not true. As noted above, the Debtors have only serviced the loan since 2004. There were no direct claims related to any activity of RFC or GMACM; rather, the complaint sought to quiet title and validate the Claimant's purported interest in the subject property. On or about June 16, 2014, an Order was entered (upon the consent of all parties) substituting Ocwen Loan Servicing for the Debtors in the litigation. Debtors are no longer a party, nor have any interest, in the litigation which is the basis of the claim.
17	Law Offices of Marshall C. Watson P.A. c/o Scott Weiss, Esq. 1800 NW 49th St Ste 120 Ft Lauderdale, FL 33309	3740	11/08/2012	Administrative Priority Administrative Secured Secured Priority \$21,177.82 General Unsecured	GMAC Mortgage USA Corporation	12-12031	The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities.

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT C

	Claims to be Disallowed and Expunged							
		Claim				Asserted Case		
	Name of Claimant McCabe, Weisberg & Conway, PC 123 South Broad Street, Suite 1400 Philadelphia, PA 19109	Number 2396	Date Filed 11/07/2012	Claim Amount  Administrative Priority  Administrative Secured  Secured  Priority  \$15,928.38 General Unsecured	Debtor Name GMAC Mortgage, LLC	Number 12-12032	Reason for Disallowance  Claimant provided invoices for services rendered postpetition in connection with a services agreement related to foreclosure and/or REO activities. The Liquidating Trust examined the Debtors' books and records and determined that certain invoices were not submitted within the reasonable time following the performance of such services as required by the parties' Attorney Expectation contract, which provides that any untimely submitted invoice is not guaranteed payment. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities, and there is no open balance in the Debtors' Accounts Payable with respect to this claimant.	
	McCalla Raymer, LLC 6 Concourse Parkway, Suite 3200 Atlanta, GA 30328	3866	11/09/2012	Administrative Priority Administrative Secured Secured Priority \$15,339.73 General Unsecured	Residential Capital, LLC	12-12020	The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities.	
	Obermayer Rebmann Maxwell & Hippel LLP 1617 J.F.K. Boulevard One Penn Center, 19th Floor Philadelphia, PA 19103	2097	11/02/2012	Administrative Priority Administrative Secured Secured Priority \$7,443.31 General Unsecured	GMAC Mortgage, LLC	12-12032	The Trust's examination of the Debtors' books and records confirmed that there was no record of outstanding prepetition invoices owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities.	
	Pacific Bell Telephone Company James Grudus, Esq. c/o AT&T Services, Inc One AT&T Way, Room 3A218 Bedminster, NJ 07921	3587	11/12/2012	Administrative Priority Administrative Secured Secured Priority \$6,184.48 General Unsecured	Residential Capital, LLC	12-12020	Claimant provided four invoices in support of its claim. One invoice was directed to Cornerstone Mortgage DBA Residential Mortgage, a non-Debtor entity. Two of the invoices were submitted on account of services purportedly rendered postpetition, but upon the Liquidating Trust's examination of the Debtors' books and records, there is no record of any amounts owing to claimant on account of such services or based on any other prepetition liability of the Debtors. The fourth invoice reflects a property address that the Trust was unable to locate in the Debtors' books and records, and the Trust's research found no record of outstanding prepetition invoices or invoice amounts owed to claimant by any Debtor.	
22	Stern, Lavinthal & Frankenberg, LLC Jeanette F. Frankenberg, Esq. 105 Eisenhower Pkwy, Suite 302 Roseland, NJ 07068	4711	11/14/2012	Administrative Priority Administrative Secured Secured Priority \$9,555.28 General Unsecured	Residential Capital, LLC	12-12020	Given the lack of materials provided by claimant to substantiate its claim, the Liquidating Trust requested, on at least one occasion, that claimant provide sufficient claim detail, such as copies of invoices, loan numbers, or any additional identifying information to allow the Trust to research the merits of the claim. Claimant responded that the claim was paid. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities.	
	SUSAN L JOHNSON AND 5089 BASINVIEW DR WILLIAMS CONSTRUCTION COMPANY NEW ORLEANS, LA 70126	2112	11/02/2012	Administrative Priority Administrative Secured Secured Priority \$30,000.00 General Unsecured	Residential Capital, LLC	12-12020	The Liquidating Trust has requested on at least one occasion that claimant provide sufficient claim detail. Claimant has not provided any response. The Trust's examination of the Debtors' books and records relating to the property address listed in the claim and determined that there was no record of any Debtor servicing a loan related to that property. Moreover, the Debtors' books and records neither reflect any record of a mortgage held by claimant, any affiliated relationship with Williams Construction, nor that any sums are owing to this claimant on account of any prepetition liabilities.	

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In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) EXHIBIT C

Claims to be Disallowed and Expunged								
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	
24	TFLG, A Law Corporation formerly known as the Endres Law Firm 202 Cousteau Place #260 Davis, CA 95618	5327	11/16/2012	Administrative Priority Administrative Secured Secured Priority \$138,253.88 General Unsecured	Residential Capital, LLC	12-12020	Claimant provided an invoice for services rendered postpetition in connection with a services agreement related to foreclosure and/or REO activities. The invoice was for services performed before the REO and/or servicing was sold/transferred to Ocwen Loan Servicing LLC, but was submitted after the sale/transfer. The Liquidating Trust determined that the invoice was not submitted within the reasonable time following the performance of such services as required by the parties' Attorney Expectation contract, which provides that any untimely submitted invoice is not guaranteed paymentMoreover, the claim is for alleged postpetition services, not prepetition services. The Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities, and there is no open balance in the Debtors' Accounts Payable with respect to this claimant.	
25	Whispering Firs Home Owners Association c/o Kelly DeLaat-Maher Smith Alling, P.S. 1102 Broadway Ste 403 Tacoma, WA 98402	2419	11/05/2012	Administrative Priority Administrative Secured \$1,200.00 Secured Priority \$11,173.00 General Unsecured	Residential Capital, LLC	12-12020	The claim relates to a Lien for Assessments on a property that is owned by Rosemary A. Blasco, a non-Debtor. The Liquidating Trust's examination of the Debtors' books and records reflect that there is no record of any Debtor servicing or owning the property at issue. The Trust's examination of the Debtors' books and records also confirmed that there were no outstanding prepetition invoice amounts owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any other prepetition liabilities.	
26	Wilton Construction Services, Inc. Richard Griffin PO Box 552 Midlothian, VA 23113	1438	10/22/2012	Administrative Priority Administrative Secured Secured Priority \$5,783.96 General Unsecured	Residential Capital, LLC	12-12020	The Liquidating Trust has requested on at least one occasion that claimant provide sufficient claim detail. The claim relates to a promissory note held by claimant against Net Five Group, LLC, a non-Debtor entity. The Trust's examination of the Debtors' books and records confirmed that there were no outstanding prepetition invoice amounts owed to claimant by debtor. Moreover, the Debtors' books and records do not reflect any sums owing to this claimant on account of any prepetition liabilities.	

#### Exhibit D

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EIGHTY-FIRST OMNIBUS OBJECTION - MODIFY - REDESIGNATE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

ON	Name of Claimant DODEN & MCLAUGHLIN LLP E INDIANA SQUARE SUITE 1800 DIANAPOLIS, IN 46204-4208	Claim Number 4256	Date Filed 11/09/2012	Claim Amount Administrative Priority Administrative Secured Secured Priority \$6,599.00 General Unsecured	Asserted Debtor Name GMAC Mortgage, LLC	Asserted Case Number 12-12032	Modified Claim Amount \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,486.50 General Unsecured	Modified Debtor Name GMAC Mortgage, LLC	Modified Case Number 12-12032	Reason for Modification Allowed portion of claim due to different balances in the claim as compared to the Debtors' books and records. Claim partially asserted against the wrong debtor entity.
						-	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$4,112.50 General Unsecured	Residential Funding Company, LLC	12-12019	Allowed portion of claim due to different balances in the claim as compared to the Debtors' books and records. Claim partially asserted against the wrong debtor entity.

#### Exhibit E

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EIGHTY-FIRST OMNIBUS OBJECTION - MODIFY - REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

1	Name of Claimant Fein, Such, Kahn & Shepard P.C. 7 Century Drive Parsippany, NJ 07054	Claim Number 434	Date Filed 08/24/2012	Claim Amount Administrative Priority Administrative Secured Secured Priority \$55,870.77 General Unsecured	Asserted Debtor Name Residential Capital, LLC	Asserted Case Number 12-12020	Modified Claim Amount \$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$25,000.00 General Unsecured	Reason for Modification  The Liquidating Trust's records search found no record of certain invoices included in the claim, owed to claimant by Debtor.  Subsequent to discussions between the Trust and claimant, the Trust and claimant mutually settled on a modified allowed claim amount in the amount of \$25,000.
2	Kelly Hart & Hallman LLP Attn Kristi Hudson 201 Main Street, Suite 2500 Fort Worth, TX 76102	387	08/08/2012	Administrative Priority Administrative Secured Secured Priority \$4,754.95 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,887.50 General Unsecured	Reduced claim due to (1) different balances in the claim vs in books and records and (2) invoice(s) paid.
3	Maricopa County Treasurer Lori A. Lewis Maricopa County Attorneys Office 222 N. Central Avenue, Suite 1100 Phoenix, AZ 85004	93	06/15/2012	Administrative Priority Administrative Secured \$90,850.85 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,414.36 Secured \$0.00 Priority \$0.00 General Unsecured	Claimant's Tax Website indicates only 1 of 54 properties included in POC have outstanding taxes due. Multiple attempts made to contact Claimant to reconcile without response. Allow \$1,414.36 on parcel 107-06-028
4	Snow Christensen & Martineau Kim R. Wilson P.O. Box 45000 Salt Lake City, UT 87145	3703	11/08/2012	Administrative Priority Administrative Secured Secured Priority \$6,895.50 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$3,485.20 General Unsecured	Reduced claim due to different balances in the claim vs in books and records.
5	Wilson & Associates, P.L.L.C. 1521 Merrill Dr., Suite D-220 Little Rock, AR 72211	2091	11/01/2012	Administrative Priority Administrative Secured Secured Priority \$15,918.13 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$5,000.00 General Unsecured	The Liquidating Trust's records search found no record of certain invoices included in the claim, owed to claimant by Debtor.  Subsequent to discussions between the Trust and claimant, the Trust and claimant mutually settled on a modified allowed claim amount in the amount of \$5,000.